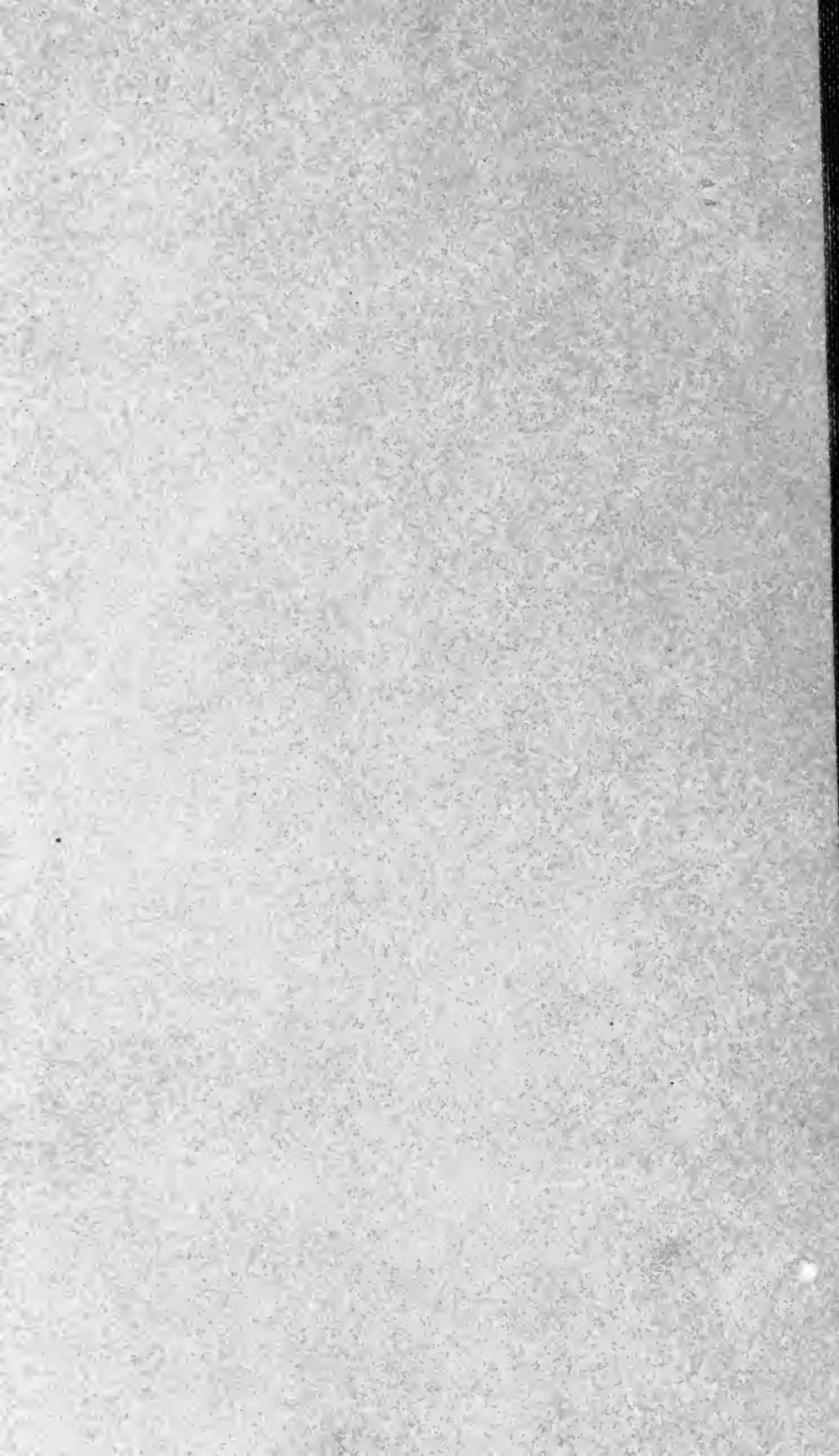


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Remarks upon the revenue
of customs ...

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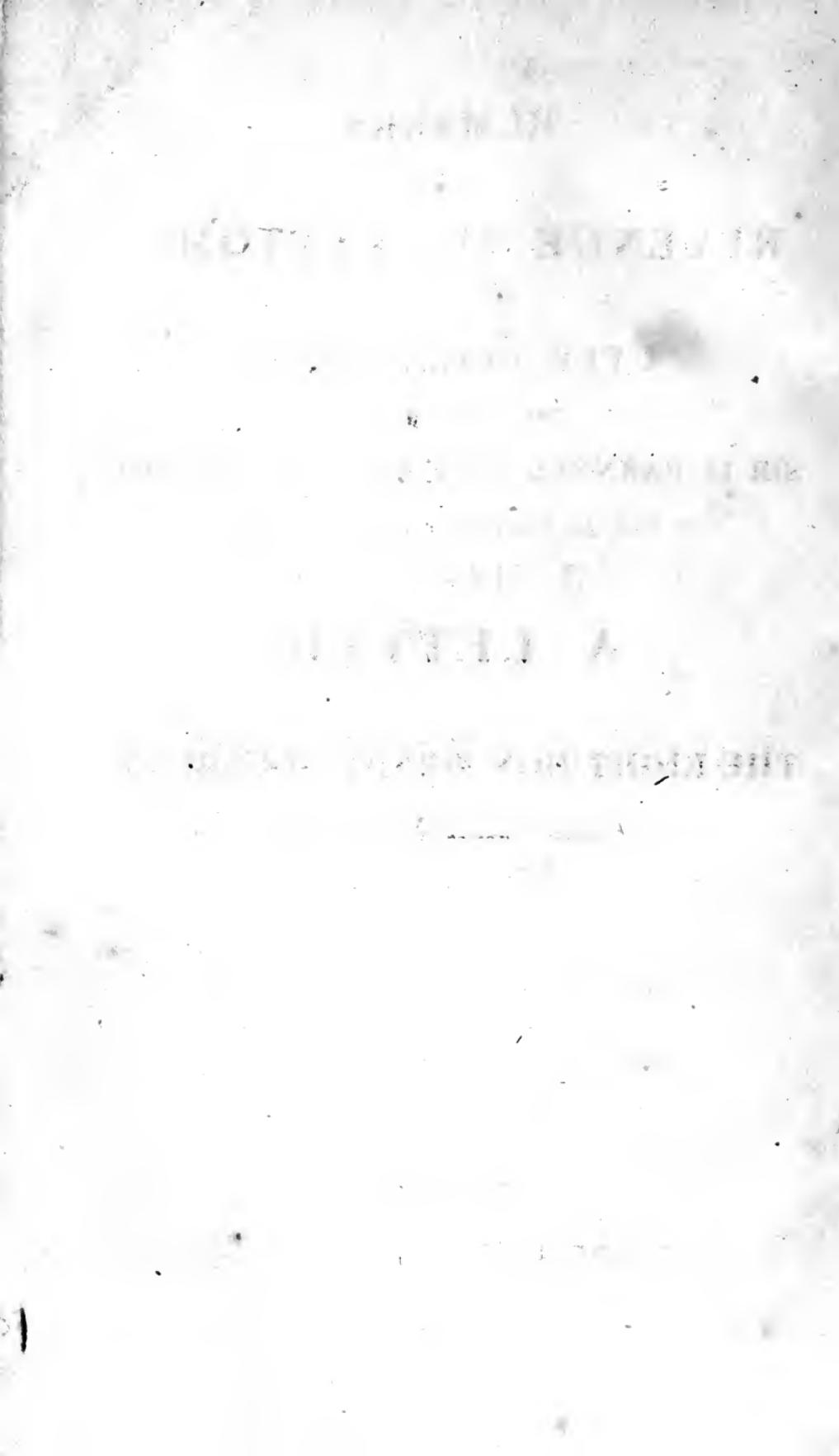
J. G. D. 1771

REMARKS

UPON THE

REVENUE OF CUSTOMS.

Price 1s. 6d.



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REMARKS
UPON THE
REVENUE OF CUSTOMS;
WITH
A FEW OBSERVATIONS
UPON A LATE WORK OF
SIR H. PARNELL ON FINANCIAL REFORM,
AS FAR AS RELATES TO THAT REVENUE;
IN
A LETTER
TO
THE RIGHT HON. HENRY GOULBURN,

Chancellor of the Exchequer, &c. &c.

“ Si quid novisti rectius istis,
Candidus imperti—si non, his utere mecum.”—HOR. EP.

“ If a better system’s thine,
Impart it frankly—or make use of mine.”—FRANCIS.

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REMARKS, &c.

SIR,

THE necessity of retrenchment in every branch of the public expenditure, and the great amount of the charges of collection of the revenue, having of late been so frequently and properly under discussion, and a distinguished Member of the House of Commons having, in a very able work recently published, made various observations and suggestions with regard to the system now pursued, both as to the mode of levying as well as of collecting the revenue, it becomes the duty of every individual connected with the revenue to look very narrowly into his own department, and endeavour to discover any defects in the system, or in the administration of that system, with a view to effect every possible improvement and reduction.

Before entering into any detail of the system pursued in the Customs department, it may not be irrelevant to take a concise review of the period of 1792, which has been so often adverted to, and to endeavour to shew how difficult, as well as fallacious,

it is to make any comparison, either as regards civil or military establishments, with that period and the present.

In 1792 the gross amount of revenue of customs was 6,045,818*l.*

In the year 1829 it was 20,504,111*l.*

The net produce was,—

In 1792 4,799,970*l.*

In 1829 17,664,207*l.*

[See Appendix A. p. 45.]

In the year 1792 the number of vessels which entered inwards and outwards was as follows :—

	Inwards.	Outwards.
British	13,030	13,891.
Foreign	2,479	1,138.

In the year 1829 the number was as follows :—

	Inwards.	Outwards.
British	23,536	25,543.
Foreign	5,028	4,942.

[See Appendix B. p. 46.]

The number of vessels belonging to the ports of Great Britain was—

In the year 1792 12,776.

In 1829 17,205.

[See Appendix C. p. 47.]

The vessels, tonnage, and men employed in steam navigation in the year 1829, were—

	Vessels.	Tons.	Men.
Employed in the coasting and in inland navigation	296	26,139	2,305
Employed in the foreign trade	31	3,950	312
Vessels laid up, or the employment of which cannot be ascertained	15	1,266	120
Total	342	31,355	2,737

In 1792 the official value of goods imported was—

17,036,625*l.*

In 1829 42,311,648*l.*

In 1792 the official value of goods exported was—

22,532,333*l.*

In 1829 66,072,163*l.*

[See *Appendix D.* p. 47.]

As regards the department of Customs in 1792, the principal officers engaged in the receipt of the duties in the port of London were patent officers.

Note.—It would appear, from the following paragraph in Macpherson's *Annals of Commerce*, A. D. 1793, that commercial distress in 1792 and 1793 was at least equal to the present time.

“ At this time also, the concerns of both merchants and manufacturers were much more widely extended, and were much greater than at any former period; a natural effect of increasing prosperity, and sometimes a cause of ensuing calamity. From the operation of causes which I shall not pretend to explain, the unprecedented number of bankruptcies in November 1792 was

The first Earl of Liverpool was Collector Inwards.

The late Duke of Manchester, Collector Outwards.

The Duke of Newcastle, and afterwards the Earl of Guildford, Comptroller Inwards and Outwards.

Lord Stawel, Surveyor of Subsidies and Petty Customs.

These noblemen took no part in the official duties, but merely exercised the right of appointing deputies and clerks.

prodigiously exceeded in number and amount by those which took place in the spring and summer of this year ; 105 in March, 188 in April, 209 in May, 158 in June, and 108 in July. Many houses of the most extensive dealings and most established credit failed ; and their fall involved vast numbers of their correspondents and connexions in all parts of the country. Houses of great respectability and undoubted solidity, possessing ample funds, which actually did in a short time enable them to pay every shilling of their debts, were obliged to stop payment : and some bankers, who almost immediately, on recovering from the first panic, resumed the regularity of their payments, were obliged to make a pause. Many, whom the temporary assistance of even a moderate sum of money would have enabled to surmount their difficulties, could not obtain any accommodation ; for, in the general distress and dismay, every one looked upon his neighbour with caution, if not with suspicion. It was impossible to raise any money upon the security of machinery or shares of canals ; for the value of such property seemed to be annihilated in the gloomy apprehensions of the sinking state of the country, its commerce, and manufactures : and those who had any money, not knowing where they could place it with safety, kept it unemployed, and locked up in their coffers. Amidst the general calamity, the country banks, which were multiplied greatly beyond the demand of the country for circulating paper currency (there

Both principals and deputies were remunerated by fees, the patentees received the fees denominated patent, and the deputies retained the fees, called the fees of usage, for their own use; in addition to these fees, both deputies and clerks received fees for dispatch.

The same system prevailed throughout the whole department; the salaries of the officers were nominal, and the principal proportion of all official income was derived from fees. These fees were constantly varying, both in rate and amount, and formed a continual

being about 280, or, according to other accounts, above 400 of them in England and Wales), and whose eagerness to push their notes into circulation had laid the foundation of their own misfortunes, were amongst the greatest sufferers, and consequently the greatest spreaders of distress and ruin among those connected with them: and they were also the chief cause of the great drain of cash from the Bank of England, exceeding every demand of the kind for about ten years back. Of these banks above 100 failed, whereof there were twelve in Yorkshire, seven in Northumberland, seven in Lincolnshire, six in Sussex, five in Lancashire, four in Northamptonshire, four in Somersetshire," &c.

Macpherson shows, in a note, that he was not able to say what was the cause of the distress. He says—

" The writers of the times differ so very widely in the causes they assign for the commercial distresses of the year 1793, that it seems better to leave them to the determination of a future age, when impartial documents, not now attainable, may be brought forward: for sometimes Truth cannot tread very closely upon the heels of Time."

He afterwards shows, that whatever the cause was, the distress was not of long continuance; and, in fact, that it was at an end before the means taken to remedy the evil could come into operation.

source of dispute and complaint between the merchant and the officer.

This system (after having been repeatedly objected to by various Commissions of Inquiry, and, finally, by the Committee of Finance in 1797), was put an end to in the year 1812, by the Act of the 51st Geo. III.

Note referring to pp. 6, 7.—It is curious to see the advance made by Liverpool and its great ally Manchester, within the above period.

In 1792, only 503 bags of cotton-wool were imported from the *United States of America*, and in 1829, 429,752 were imported; the import of cotton-wool from all parts, in—

	bags.	lbs.
1792 was	72,264	or 34,907,497
which fell off in 1793 to	24,971	or 19,040,929
and increased in 1829 to	746,327	or 221,779,000

and there were used in the last year 753,387 bags, of which nearly six-sevenths were imported at Liverpool.

POPULATION AND HOUSES.

	In 1790.		In 1829.	
	Houses.	Persons.	Houses.	Persons.
Liverpool . . .	8,865	55,732	30,000	176,000
Manchester and Salford	9,000	57,000	29,000	167,000

Dock DUES AT LIVERPOOL.

	£.	s.	d.
Total Receipt in the year 1792. . .	13,243	17	8
Ditto	1829. . .	147,327	4 11
Increase	£.134,083,	7	3

c. 71, by which all patent offices and fees were abolished, and compensation allowances granted to the patent officers, and fixed salaries established.

The additional salaries granted under this arrangement amounted to about 200,000*l.*, and the temporary compensation allowances to about 40,000*l.* per annum.

The fees abolished, and from which the public were relieved, amounted to about 160,000*l.* per annum.

POST OFFICE RECEIPT AT LIVERPOOL.

	£. s. d.
The year 1803	32,168 13 6
year 1829	68,878 2 8

CUSTOMS' REVENUE AT LIVERPOOL.

	£. s. d.
Net money remitted to London in 1792	271,826 12 10
Ditto ditto in 1829	3,123,758 8 10

Rate per cent. for collecting in 1792, upwards of £.9, inclusive of fees; and upwards of £.5, exclusive of fees.

Ditto in the year 1829, £.2 17*s.* 2*d.* per cent. including every species, and particularly £.5,000 per annum, for hiring a warehouse for the *merchants'* tobacco, quarantine expenses, warehousing system, protecting excise, paying army and navy annuitants, &c.

SHIPPING AT LIVERPOOL.

	1792.		1829.	
	Ships.	Tonnage.	Ships.	Tonnage.
Steam vessels	—	—	45	5,330
East Indiamen	—	—	45	15,639
To America	160	30,316	951	374,258
To Ireland	991	63,764	2,124	264,498
Total number, including coasters	4483	—	11,383	—

In addition to the amount of fees from which the public were relieved, various allowances made by the Crown to officers for quarantine, coal poundage, poundage on seizures, and many other incidental allowances, which did not appear on the establishment, were also abolished, and the salaries of every officer placed at one view upon the establishment.

The effect of these salutary measures has been to give a great apparent increase to officers' salaries since 1792; and, upon a mere comparison of the establishment of 1792 with 1830, without the above explanation, it would appear that the pay of the officers had been most materially augmented, whereas, in point of fact, the difference is in the mode of payment, and the incomes of the officers at the present period (as compared with 1792) are, in general, less, and, consequently, the public are less taxed for the performance of the same duty *now* than in 1792.

The salaries of the commissioners in 1792 were 1,000*l.* a-year; there were at that period nine commissioners in England, five in Scotland, and nine for Customs and Excise jointly in Ireland, with separate and independent establishments. At the present period the whole revenue of Customs is consolidated. The Boards are consolidated, and there are thirteen commissioners, the number of whom is to be reduced to eleven, as vacancies occur. The present salaries of the commissioners are 1,400*l.*, and these salaries are to be prospectively reduced to 1,200*l.* a-year. Looking to a more remote period, so far back as the reign of Charles II., in 1671, there were in

England six commissioners, and their salaries were at that period $2,000l.$ a-year.

That the pay of some of the inferior officers has been increased, and their condition rendered more respectable cannot be disputed; and this is particularly the case with the tide-waiters, and other officers of that class, who, although, of subordinate rank, have considerable trust reposed in them. But the increase of pay even in these cases has not been in proportion to the increase in the rents of houses, in taxes, and in the prices of food and clothing, and all the necessaries of life.

In looking at the present scale of salaries in the Customs, as compared with 1792, it is not only necessary to have regard to the circumstances which have caused an apparent and merely nominal increase in the rate of pay in the two periods as above explained, but it is also necessary to look at the changes which have taken place in the whole constitution of the department, and the alterations which have been made in the laws and regulations of the Customs, and in the amount of revenue collected.

In the year 1792 the warehousing system had not been established. Officers were admitted at all ages, and there was no system of classification or promotion. The officers at the out-ports and in London were generally appointed through local influence, and were too often persons who had failed in trade, or had been in menial service, and who regarded their situations rather as a comfortable provision

for their families than as offices for which efficient services were required. The superintendence and powers of the Board were cramped and interfered with by circumstances and considerations which prevented the enforcement of wholesome regulation. The whole system was so imperfect, so far back only as 1818, that a Special Commission was appointed to inquire into the Department, and, upon the recommendation of that Commission, various regulations have been adopted.

The age of admission has been limited; a system of classification and promotion of officers, and a graduated scale of salaries established throughout the whole Department; and by this means local interference in the promotion of officers has been abolished; the attendance of officers increased, regulated, and strictly enforced; holidays reduced from forty-six in the year to three; *viz.* Good Friday, the King's birth-day, and Christmas Day; useless oaths and bonds, and forms of documents of various kinds, discontinued; increased facility and dispatch afforded to the merchant's business; the accounts kept in the different offices, and returns of all kinds, revised, simplified, and reduced; and various minor regulations of detail established, the whole machinery of the department remodeled, and adapted to the trade and commerce of the country.

In 1822, another special commission of inquiry into the Revenue was appointed by Parliament, and one of the first acts of that Commission was to recom-

mend the consolidation of the Revenue, and of the Boards of Customs as well as of Excise, in England, Scotland, and Ireland.

In the following year, *viz.* 1823, that very important measure was carried into effect, and the trade of Ireland with Great Britain made a coasting trade. By order of the Lords of the Treasury, of the 26th February, 1829, the local jurisdiction exercised over the Customs in Scotland and Ireland was abolished, and the whole superintendence of the Customs department in the United Kingdom is now centered in the Board in London. In the year 1825 the laws of the Customs, which, for 550 years (commencing with the reign of Edward I.), had been accumulating until they amounted to upwards of fifteen hundred, were consolidated, and compressed into eleven Acts, contained in an octavo volume.

In 1825, another highly important measure took effect, *viz.* the transfer of all the import duties collected by the Excise on all foreign articles, except tea, to the Customs; by this measure the merchants were greatly relieved, and a clear saving effected of 40,000*l.* a-year.

In reviewing, therefore, the improvements that have been carried into effect during the last ten years, it must be obvious that a comparison between the state of the Department of the Customs in 1792 with that of the present period is inapplicable. The good effects, however, which have attended these improvements should stimulate to fresh

exertions in the amelioration of the present system, wherever it may be capable of it.

At the same time it must be borne in mind how great an augmentation has been rendered necessary by the change which has taken place in the general scale of expenditure throughout the country ; and we must not lose sight of the advances made in wealth, population, and intelligence, in the arts and sciences, in machinery, in steam navigation, and other improvements which have marked this eventful period.

This retrospect of the past leads to the question now to be considered, not with reference to 1792 or to any former year, with which any comparison is wholly out of the question, so far as the Department of the Customs is concerned, but whether there be any thing in the present system that can be materially altered and improved.

The state of the revenue, and of the commerce and trade of the country, in 1792, and at the present time, has been already shewn, so far as it can be from any documents that can be procured.

It may not be irrelevant to shew, very shortly, what has of late years been effected in the Customs, and what is the present state of that Department.

In the ten years ending the 5th of January, 1830, the number of offices which have been abolished in England, Scotland, and Ireland, has been 3,408, and the amount of salaries saved to the public has been 259,736*l.* per annum.

In Ireland, the number of officers employed at all

the ports in the year ended the 5th of January, 1830, and the salaries and charges did not much exceed the number and expense at the port of Dublin alone in 1818. And, within the space of eleven years, nearly two-thirds of the officers employed at the ports in Ireland have been discontinued; the number having been in 1818, 1755; in 1829, 544; and an annual reduction in salaries and charges has been effected to the extent of 173,724*l.*; the amount having been, in 1818, 285,115*l.*; in 1829, 111,391*l.* (103,813*l.* of that amount having been reduced between the years 1823 and 1828) upon an expenditure of 285,115*l.* and the receipts were nearly equal in 1827 to those of 1818 and 1823, notwithstanding the total repeal of the cross channel duties, amounting to about 340,000*l.* per annum, subsequent to the latter period.

Already has Government relinquished, it may be said, any interference with promotion in the Department of the Customs, and the road is open to advancement to the meritorious officer.

Note.—The expenses of the Solicitor's department in England, from the 10th of October, 1815, to the 10th of October, 1829, were—

	£.		£.
1815	25,895	1823	30,643
1816	29,306	1824	23,567
1817	38,470	1825	22,452
1818	36,235	1826	22,331
1819	35,732	1827	15,184
1820	18,470	1828	13,467
1821	26,985	1829	13,383
1822	23,977		

Influence is no longer allowed to prevail, and in many cases which have recently occurred, and in which the patronage of Government might have been fairly exercised, it has been at once abandoned, in order to give way to arrangements by which the services of some very intelligent and highly respectable officers, whose offices had been abolished, could be again rendered available, with a material saving to the public.

By a recent order from the Lords of the Treasury, of the 20th February, 1830, the salaries of the Commissioners, and of other officers, have been prospectively reduced, and directions given to revise the whole establishment in the spirit of that order, with a view to every possible reduction.

The mode of keeping accounts in the Department has also engaged the attention of the Lords of the Treasury, and the reports of Messrs. Brooksbank and Beltz have been transmitted to every Department, with directions to investigate the accounts in all their branches, and to report to their lordships such improvements therein as may be deemed advisable.

It must, however, be kept in view, that the mode of keeping the public accounts, as recommended by Messrs. Brooksbank and Beltz, and as adverted to by Sir Henry Parnell, with reference to Mr. Abbot's

Note.—The amount of the prospective reductions cannot at present be ascertained, but it is estimated that they will exceed 60,000*l.* per annum.

suggestions, may not be strictly applicable to the Accounts of Revenue and Trade kept in the Department of the Customs.

The first account of goods imported must be taken at the waterside, embracing those upon which the duties are to be paid directly, and those which are to be deposited in the warehouse; these accounts necessarily branch out into various details, independent of revenue, in order to enable the office of the Inspector-General of imports and exports to frame the voluminous accounts of the trade and commerce of the empire, periodically laid before Parliament, so as to show in detail the imports and exports from and to every country in the globe. These voluminous and important accounts form a distinct feature in the department, and every account that is kept is made to contribute in some degree to the furnishing of these records. The gross revenue collected is also to be brought to account by various details, and controlled; the various payments for drawbacks, quarantine, warehousing, reciprocity treaties, expenses of officers connected with the acts of navigation, and compensation allowances to naval officers in the plantations, independent of charges of collection, which latter also form a distinct head, and are composed of various items, the whole of which are also submitted to Parliament.

How far these accounts may be simplified and reduced, is a subject of very important consideration; the warehousing accounts, the accounts kept in the long room, and those of the Receiver-General,

are all again under consideration, and any suggestion which could render the accounts more simple and perfect, and reduce clerical labour, would be most diligently attended to.

The two points which came more immediately under the consideration of the Committee of Finance in the session before last, were, the great amount of the Superannuation Fund, and the expense of the Coast Guard.

The former has been repeatedly brought before Parliament, and when the amount is looked at, it must be admitted that it is a subject of important consideration.

By a recent regulation of the Lords of the Treasury, dated the 11th August, 1829, all persons appointed to situations in the Department of the Customs subsequently to that date, are to contribute a per centage of their salaries and emoluments in the following proportions, *viz.*—when the salary and emoluments do not exceed 100*l.* per annum, $2\frac{1}{2}$ per cent., and 5 per cent. when they are above that amount, for the purpose of providing, in such manner as their lordships may hereafter direct, for the superannuation or retirement of such persons.

In comparing the amount for the year ending 5th January, 1830, with the preceding year, a decrease to the extent of about 9,000*l.* has taken place: the amount having been—

In the year ending 5th January, 1829 ...	189,236 <i>l.</i>
In the year ending 5th January, 1830 ...	180,161 <i>l.</i>

It must be also taken into the account, that upwards of 49,000*l.* of the above sum is for compensation for offices actually abolished; and as the age of admission is now strictly limited, and the establishment very much reduced, the fair inference is, that this heavy charge will gradually be diminished; and as the contributions from the new officers continue to increase, and the old officers retire, it may reasonably be expected, that at no very distant period a fund will be created fully sufficient to meet the charge.

With respect to the force for the prevention of smuggling, Sir Henry Parnell estimates the total amount as under—

	£.
Paid by Customs in 1827	466,970
Excise	2,223
Navy department in 1827	167,518
Ordnance	46,768
	<hr/>
	£.683,479
Add for other payments	16,521
	<hr/>
	£.700,000

Note.—By section 10 of the Act 3rd of Geo. IV., cap. 113, a scale of per centage deduction was directed to be made from the salaries of officers of the Customs, to be applied in creating and maintaining a Superannuation Fund.

This section of the Act was repealed by the Act 5th of Geo. IV., cap. 104, and the amount of all the sums which had been deducted under the former Act was directed to be returned.

The measure was again brought forward, in a subsequent

and observes, that great as this sum is, the profit that can be gained, in consequence of the excess of the duties, in proportion to the value of the articles on which they are levied, is so high, that it makes smuggling a very flourishing trade.

The total expense of the Coast Guard force, afloat and ashore, under the Customs, exclusive of the Coast Blockade, which is under the orders of the Lords of the Admiralty, and stationed upon the coasts of Kent and Sussex, amounts to about 400,000*l.* per annum.

It is estimated that the present amount of duties upon the articles of—

session, and after much discussion, was rejected by a large majority.

Prior to the Act 50th of Geo. III. c. 117, a fund existed in the Department of the Customs, called a "Superannuation Fund," which was originally created by a deduction of 6*d.* in the pound from officers' salaries. This fund, at the time of the passing of the Act 50th of Geo. III., c. 117, the first Superannuation Act, amounted to 253,977*l.* 16*s.* 10*d.* 3 per cents. This stock was on the abolition of the fund, sold out, and transferred to consolidated Customs, pursuant to the Act 51st of Geo. III., c. 55.

In looking carefully over the whole of these Acts, particularly that of the 51st of Geo. III., c. 55, and in reading the debates of the House of Commons, which took place upon the motion of the present Lord Wharncliffe, for the repeal of the 10th section of the Act 3rd of Geo. IV., c. 113, as well as upon the introduction of the Bill in 1828, for the revival of that section, it may be said, that the faith of Parliament has been pledged to make any provision for a Superannuation Fund, strictly prospective.

Tea, **Spirits,** **Tobacco,** **Wine, &c.** **directly protected by this force, amount to about 15,000,000*l.***; and although this amount includes the revenue on British spirits, yet it must be recollected, if the country should be overstocked with foreign spirits, British spirits would be thrown out of the market, to the total ruin of the home distiller, and the great depreciation of the articles used for this purpose.

The whole amount of Customs' revenue, as well as much of the revenue of Excise, must be also taken into consideration, when the question of a total abolition, or a very material reduction, of the force for the prevention of smuggling is under agitation.

The total gross amount of Customs' revenue for the year 1829 amounted to above 20,000,000*l.*; and unless a very vigilant guard is maintained, it must be obvious that in islands like Great Britain and Ireland, having many parts of their coast within a few hours' sail of France and Holland, and inhabited by a hardy and adventurous maritime population, who were not many years since most inveterately addicted to carrying on and assisting in the contraband trade by every means in their power, even the most desperate, the revenue must be exposed to the greatest danger.

Were the revenue reduced to one-half of its pre-

sent amount, and the great articles of smuggling, particularly tobacco and spirits, admitted into home consumption, upon half or two-thirds of the present amount of duties ; although it must be admitted that much of the temptation to smuggle these articles would be destroyed, and the profit, as compared with the risk, proportionably diminished, it must never be lost sight of, how generally disposed the public are to avoid the payment of a tax, and how incumbent it is upon Government to secure the payment by every guard in their power ; and, in the spirit of the most rigid economy, it must be obvious that a saving of even 100,000*l.* or 200,000*l.* to risk many millions, would be, according to the old adage, “ penny wise, “ and pound foolish.”

Under almost any reduction of duty which the Government would be disposed to submit to Parliament, so as to keep faith with the public creditor, it would be a very hazardous experiment, for the sake of an apparent saving on one hand, to risk the safety of a large revenue, which must be raised, by weakening the force which is its main support and protection*.

Note.—A reference to the Appendix to the 12th Report of the Commissioners of Revenue Inquiry, 31st July, 1821, will shew that in the year 1820, no less than 33 king's ships, and 57 revenue cruizers were employed under the orders of the Board of Admiralty, for the prevention of smuggling in England and Scotland, at an expense stated to be about 310,000*l.* per annum.

To these must be added a squadron of king's ships at Cork,

Having thus endeavoured to give some detail of the present system of the Customs, rather with the view of aiding further inquiry in the spirit of candour and good faith, than from any presumptuous confidence or satisfaction, I may be permitted to offer a few observations upon some parts of the very valuable work of Sir Henry Parnell, more immediately relating to that department.

Sir Henry Parnell observes that, "the revenue collected in 1827 from the Customs' duties was received from 566 duties on as many different articles :—

and 11 more revenue cruizers for Ireland; the number and expense of the former cannot be accurately ascertained, but the revenue cruizers amounted to above 30,000*l.* per annum: so that the force afloat *alone*, which was confessedly unable to prevent smuggling, nearly equalled in amount the whole expense of that system by which it has been comparatively annihilated.

The revenue cruizers have been reduced from 68 to 42, and the expense of maintaining them from near 200,000*l.* per annum to 120,000*l.*

The cavalry regiments quartered in the north and west of England, which were formerly rendered almost ineffective for any other service, in consequence of the large detachments they were required to furnish for revenue purposes, are now rarely if ever called upon for a single man; and, in short, the whole Coast Guard, organized as it is now, and acting under one uniform system, is much less expensive and more efficient than it formerly was, and so long as the protection of the revenue continues to be an object of importance, no very material reduction could be made in this force without impairing its efficiency, although it is proper to state that, for some years past, there has been a gradual diminution of expense.

Articles.	£.	s.	d.
" 18 produced 100,000 & upwards, making 17,683,445	8	8	,
" 9 produced 50,000 to 100,000	784,415	18	6
" 9 25,000 to 50,000	370,066	17	1
" 20 10,000 to 25,000	370,402	5	1
" 510 less than 10,000	585,072	6	0
Miscellaneous Articles	20,903	7	7
Gross Revenue	£.19,814,306	3	11"

And proceeds to state—"that this sweeping system of taxation shews that the Customs duties' laws have been framed by persons but little acquainted with the principles of trade and finance, and not having the slightest consideration for the feelings and conveniences of individuals, or for the interests of foreign commerce. The effect of it is to render the accounts complex, and to generate smugglers. Prices are enhanced with little or no advantage to the revenue; the comforts and enjoyments of the people are uselessly abridged; and a great deal of delay, vexation, and loss, must attend the collecting of duties on so many hundred commodities. Each of the duties on the 510 articles which produce less than 10,000*l.* should be repealed; the business of collection would then be confined to fifty-six articles, and the saving of expense in management would, in all probability, be greater than the revenue (585,000*l.*) which would be lost by repealing these duties."

The assumption that the duties of Customs are

collected upon 566 articles only is not correct. Independent of the articles specifically enumerated in the tariff of duties, there are about the same number of others unenumerated, and which fall under the general head of goods, wares, and merchandise, not otherwise enumerated or described; and the duty being collected on the value of the articles, more strict attention is called for, on the part of the officers, to secure the proper amount of duties.

In fact, the duties of Customs are assessed upon all goods imported from foreign parts, except—

Diamonds; **Bullion;** **Fresh Fish, Turbots and Lobsters;** **Plants, Shrubs, or Trees alive;** **Salt;** **Medals of Gold or Silver;** **Specimens illustrative of Natural History;** and when Sir Henry Parnell proposes that the duties should be levied upon fifty-six articles only, and that the duties on the remaining 510 should be repealed, he seems not to have adverted to the practical effect of such a measure upon the revenue.

Unless regulations could be rigidly enforced so as to compel vessels to bring only the fifty-six articles and no others, and to import the same into certain specified ports *only*, it does not seem clear how any of the present machinery of the Customs could be safely dispensed with; and even in that case it may be asked, how or by what means is it to be ascertained

that vessels arriving at any other ports with free goods do not contain some of the fifty-six articles liable to duty. It is presumed that the whole cargo of every vessel must be reported—that entries must be made of all goods, whether free or otherwise—that the same examination must take place, and the same guard or superintendance exercised, in order to secure the revenue from the fraudulent introduction of articles liable to duty, in packages stated to contain free goods, and the very compulsory regulation of confining certain goods to particular vessels and particular ports would not be submitted to; and, if it were, from what has been before observed, it would appear that little or no expense would be saved in the management or collection of the duties, whilst the loss of revenue would be very considerable by the repeal of duties recommended by Sir Henry Parnell.

Sir Henry Parnell's proposition, that the duties of Customs should be confined to the fifty-six articles producing upwards of 10,000*l.* per annum, seems to have been founded upon a suggestion of Adam Smith. In enumerating the foreign articles upon which the duties of Customs principally arise, Dr. Smith observes, in his 5th book, chap. II.,—“ that the taxes “ which at present subsist upon foreign manufactures “ (except those he has enumerated) have, the greater “ part of them, been imposed for the purpose, not of “ revenue, but of monopoly, and to give our own “ merchants an advantage in the home market.” He then proceeds to propose a system of warehousing

foreign goods on importation : “ No duty to be paid “ till they were taken out for home consumption ; if “ taken out for exportation, to be duty free.” And he observes,—“ If, by such a system smuggling could “ be prevented, and if every duty was occasionally “ either heightened or lowered, according as it was “ most likely either the one way or the other to “ afford the greatest revenue to the State, taxation “ being always employed as an instrument of re- “ venue and never of monopoly, it seems not im- “ probable that a revenue at least equal to the “ present net revenue of the Customs might be “ drawn from duties upon the importation of only “ a few sorts of goods of the most general use and “ consumption.” And he proceeds to shew that, under this system, drawbacks would be saved altogether.

These suggestions were made in the year 1776, eleven years prior to the first Consolidation Act of 1787, and twenty-seven years prior to the General Warehousing Act of the 43rd Geo. III.

The Customs duties seem to have been treated by Adam Smith, first, as an instrument of taxation ; and secondly, as an instrument of monopoly ; and he proceeds to argue that they should always be used for the first object only—taxation ; and never for the second—monopoly. Neither Adam Smith nor Sir Henry Parnell seem to have adverted to the circumstance, that the duties of Customs are also imposed very often with a view to protection.

The duties upon the following articles do not pro-

duce 10,000*l.* per annum; and should they be admitted, according to the suggestion of Sir Henry Parnell, free of duty, they would be imported in such quantities from the neighbouring continent, where they can be procured at half the cost, as to supersede the use of similar articles of British and Irish produce and manufacture, *viz.*—

	<i>£.</i>
Apples, the bushel, 4 <i>s.</i> produce	9,047
Bacon and Hams, the cwt. 1 <i>l.</i> 8 <i>s.</i>	3,610
Baskets, 20 per cent.....	1,039
Beef (salted) the cwt. 12 <i>s.</i>	2,030
Boxes of all sorts, 20 <i>l.</i> per cent.....	3,794
China Ware { plain, 15 per cent. } Ornamented 30 — }	6,794
Cordage and Cables, 20 per cent.	1,218
Corks (ready made), the lb. 7 <i>s.</i>	785

The same observation applies to the following goods and many others; but with this addition, that the introduction of them free of any Customs duty, would naturally interfere with the revenue of Excise payable under similar of home manufacture.

	<i>£.</i>
Leather manufactures, 30 per cent. produce	3,710
Starch, per cwt. 9 <i>l.</i> 10 <i>s.</i> , under.....	1,000
Paper, per lb. 9 <i>d.</i>	1,887
Paper Hangings, the yard, 1 <i>s.</i>	1,824
Candles (tallow), the cwt. 3 <i>l.</i> 3 <i>s.</i> 4 <i>d.</i> } — (wax) the lb. 2 <i>s.</i> 6 <i>d.</i> } under	1,000
Soap, the cwt. 4 <i>l.</i> 10 <i>s.</i>	1,280

In like manner the article of Corn is subject to duties of Customs, not for the purposes either of taxation or monopoly, but for the protection of the British agriculturist.

Foreign Sugar is subject to the duty of 3*l.* 3*s.* per cwt. to prevent competition with British plantation sugar, which pays 2*7s.* per cwt.

With respect to the bounties upon Linens and Fisheries, to which Sir Henry Parnell alludes, one half part of the bounty upon linens ceased on the 5th of January, 1829, and the other half will expire on the 5th of January, 1832, and that on fisheries ceased on the 5th of the present month*.

With respect to sugar, Sir Henry Parnell observes, that that part of the bounty which is equal to the duty paid upon raw sugar is only a drawback; but that the remainder of it, which is said by some persons to be in one way or other as much as 6*s.* or 7*s.* per cwt., is a gift of so much public money in the way of bounty.

Sir Henry Parnell estimates this at 114,211*l.* per annum, and assumes that this sum is paid out of the

* The amount of these bounties, paid by the Customs and Excise, in the year ending 5th of January, 1829, was—

On Linens	202,735	5	5 <i>½</i>
---------------------	---------	---	------------

On Fisheries	70,534	9	4 <i>½</i>
------------------------	--------	---	------------

<i>£</i> 273,269	14	10
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public purse for the purpose of adding to the profits of the West India Planters.

The bounty on sugar, so called, is in fact a drawback, and has been calculated so as to return no more than the amount of the duty paid upon the raw material*.

* The following observations have been furnished from a highly intelligent Individual who has been much consulted by His Majesty's Government on these matters.

Many years ago a large quantity of Muscovado sugar, selected as of average qualities to the satisfaction of Government, was refined in a particular refinery, under inspection, which was also satisfactory to Government, in order to ascertain the produce.

All subsequent calculations of drawback have been founded upon that trial, but decidedly on the safe side for the Crown.

The yield assumed is—

61 lbs. single refined.

18 „ bastard.

28 „ treacle.

5 „ dirt.

112

But the real yield of the refined sugar upon the trial in question was not so great by three or four pounds.

The excess of bounty after the reduction of the duty, until the equivalent reduction was made of the bounty, was no concealed excess, but most palpable.

Still it was found that the British sugar generally commanded a higher price, by about 1s. 6d. or 2s. the cwt., in this market than foreign sugar of similar quality, and from this a suspicion arose that there was still an excess of bounty.

The sole cause, however, of this greater price was the superiority of this market for treacle, the result of the refining.

In 1826 the bounty or drawback was found to have been calculated at too high a rate, and, by the Act of 7th Geo. IV., c. 48, which came into operation on the 5th of July in each year, the bounty was reduced one-tenth, in order that it might be exactly equivalent to the duty of 27s.; and it may be further observed, that these bounties are not granted merely upon sugar the produce of the West Indies, but also upon sugar the produce of the Mauritius, the duty on which, from the 5th of July, 1825, was reduced to that payable upon British plantation sugar.

Note.—It is however stated, that treacle has lately become of very low value, and British sugar is not of more value than foreign in the warehouse.

The assertion of the trade is, that there is no bounty. The use and effect of a bounty would be to give the Planter an increased price, but he has no increased price.

It is very probable that the low price of treacle will check the importation of molasses, which consists of nearly two-thirds treacle, and in that case the price of that component part of raw sugar rising, the price of the whole article will rise, and thus the market may seem again to indicate the existence of a bounty.

If the proposed increase of duty on gin takes place, not only all the molasses, but also a considerable quantity of the lowest sugars will be kept back and made into rum; and as the lower the quality of the sugar the greater the proportion of treacle, it is possible that that article will become scarce and dear.

The effect of this will be seen in the price of sugar, but it will furnish no proof of an excess of bounty.

The quantity of Mauritius sugar imported subsequent to that period is as follows, *viz.* :—

	Cwt.
Year ending 5th Jan. 1826	93,723
1827	186,781
1828	204,343
1829	361,325
1830	297,958

and a very considerable quantity has of late been refined and exported for the bounty.

By an account recently prepared, of the amount of drawbacks for the last three years, the re-payments upon wine were, in—

	£.
1827	52,195
1828	69,487
1829	59,960

Upon manufactured tobacco, in—

	£.
1827	8,561
1828	11,383
1829	9,198

And upon other articles in—

	£.
1827	6,061
1828	7,005
1829	13,788

The drawbacks on wine and manufactured tobacco could not be discontinued at present; but adverting to the facilities now offered to the public by the warehousing system, which allows of the fullest opportunity of exportation from the warehouses free from all restraint and the trifling amount claimed, it seems reasonable to suppose that the other drawbacks will, in all probability, be soon expunged from the Table of Rates. By this measure a saving would not only be made as regards the amount of the drawback, and openings for the practice of petty frauds prevented, but much time and labour saved in the several offices of the department in keeping, checking, and recording the particulars.

The drawbacks allowed under the provisions of 6th Geo. IV., c. 113, s. 11, 12, and 13, upon timber, deals, and coals, used in the mines of Devon or Cornwall, or in Ireland, amounted, in the years—

	£.	s.	d.
1826	to	46,817	0
1827	46,731	0
1828	60,709	0

and it may be a question whether these drawbacks should be continued; the only proof required by law, as regards the coals consumed, is the oath of some *one* of the proprietors or adventurers in the works, or by some managing agent; and as respects the timber and deals, the oath of the purser, agent, or captain

of the mine, of the quantity actually used therein, with the oath of the person who supplied the wood that the import duties had been paid. And although the Board have frequently endeavoured to devise better regulations, they have not been able to propose any by which frauds could be prevented.

A revision of the present table of duties would be very desirable; the attention of the Board has been of late engaged in this measure with a view to effect simplification, not only as respects the description or denomination of articles, but the amount of duties, inasmuch as by simplifying and reducing some of the present distinctions, the business of the merchant *would* be much facilitated, and without any sacrifice of revenue.

With regard to the principles of taxation laid down by Sir Henry Parnell, as to imposing duties on luxuries, and reducing duties on raw materials and articles of necessity, it may be satisfactory to see, that so far as the duties of Customs are concerned, those principles have not been lost sight of.

Upon a few articles of first necessity, such for instance as—

Seeds,	Dye Woods,
Ashes,	Fustic,
Barilla,	Cochineal,
Gum,	and
Coffee,	Opium,
Pepper,	

the duties have been reduced, the greater proportion of them, 50 per cent and more*.

* Flax seed, from 3s. 4d. to 1s. the quarter.

Garden Seed, from 1s. to 6d. the lb.

Seeds for extracting oil, *viz.*—

Castor Seed, from 1s. to 1d. the lb.

Cole Seed, from 10*l.* to 5s. the last.

Linseed, from 3s. 4d. to 1s. the quarter.

Rape Seed, from 10*l.* to 10s. the last.

All seeds not enumerated, from 50*l.* to 30*l.* per cent.

Ashes, Pearl and Pot, from 11s. 2d. to 6s. the cwt.

— produce of British Possessions, from 1s. 8d.—free.

Barilla and Alkali, if not containing a greater proportion of Mineral Alkali than 20 per cent., from 8s. 10d. to 5s. the ton.

Gum, *viz.*—

Anima and Copal, rough, from 1s. 8d. to 5d. the lb.

— scraped, from 1s. 8d. to 6d. the lb.

Arabic, imported from British possessions, from 12s. to 6s. the cwt.

Guiaicum, ditto, from 1s. 10d. to 3d. the lb.

Senegal, ditto, from 12s. to 6s. the cwt.

Coffee, from 2s. 6d. to 1s. 3d. the lb.

— produce of, and imported from British possessions in America, from 1s. to 6d. the lb.

Pepper, from 2s. 6d. to 1s. 6d. the lb.

— produce of, and imported from British possessions within the limits of the East India Company's Charter, 2s. 6d. to 1s. the lb.

— produce of, and imported from any other British possessions, 2s. 6d. to 1s. the lb.

Logwood, from 9s. 2d. to 3s. the ton.

Fustic, from 24s. 6d. to 4s. 6d. the ton.

Cochineal, from 2s. 6d. to 6d. the lb.

Opium, from 9s. to 4s. the lb.

Upon raw materials there has been a great reduction*.

With regard to articles of luxury, the principle has certainly not been so much attended to, of augmenting the duties on articles of this description, whilst the duties on articles of necessity, and on raw materials, have been reduced; inasmuch as the duties on many articles of luxury have been proportionally reduced†.

In addressing this letter to you, my principal inducement has been to lay before you all that has been done and is doing in the Department of the Customs,

* Silk, raw, from 7s. 6d. to 1d. the lb.

— thrown, from 14s. 8d. to 3s. 6d. the lb.

Cotton Wool, British plantations, from 6s. 5d.—free.

Sheep's Wool, British plantations, from 3d. the lb.—free.

— other, from 6d. to 0 $\frac{1}{2}$ d. the lb.

Goat's Wool, British plantations, from 6d. the lb.—free.

— Foreign, from 6d. to 1d. the lb.

Hemp, from 9s. 2d. to 4s. 8d. the cwt.

Timber, Foreign, from 3l. 5s. to 2l. 15s. the load.

Cordage, from 1l. 1s. 6d. to 10s. 9d. the cwt.

Flax, from 5d. to 1d.

Tar, from 1l. 1s. 6d. to 15s. the last.

Quicksilver, from 1s. 8d. to 6d. the lb.

† For instance:—

Wine, French, from 13s. 9d. to 7s. 3d. the gal.

— Rhenish, from 11s. 3 $\frac{1}{2}$ d. to 4s. 10d. the gal.

— Madeira, from 9s. 2 $\frac{1}{2}$ d. to 4s. 10d. the gal.

— Cape, from 3s. 0 $\frac{1}{2}$ d. to 2s. 5d. the gal., until the 1st of January, 1833; then 3s.

— other sorts, from 9s. 1 $\frac{1}{4}$ d. to 4s. 10d. the gal.

[See following page.]

not for the purpose as it were of taking credit for any exertions of those belonging to it, but rather, as before observed, with the view of promoting further inquiry into the system, and at the same time of assuring you of the sincere disposition of the department to give effect, without blind adherence to old systems, to any suggestions which shall be proposed, that may lead to any practicable improvement.

Another object, which, in common with many most highly respectable and intelligent individuals connected with the revenue, I must admit I have at heart, is to bespeak the countenance and support of His Majesty's Government on behalf of the civil servants of the Crown, who are day after day, and year after year, in silence and obscurity, performing a very laborious and responsible duty with industry and integrity.

Whenever the country is in difficulty, the attention of the public is most naturally drawn to the public expenditure ; and it becomes the paramount duty of Parliament, as well as of the Government, to look with a jealous eye into that expenditure, and see wherever retrenchment can be carried (and with no

Rum, from 10*s.* 6*d.* to 8*s.* 6*d.* the gal.

China, from 50*l.* to 15*l.* per cent.

Mahogany, upwards of 50*l.* per cent.

Oranges and Lemons, upwards of 50*l.* per cent.

Pictures, Prints, and drawings, between 50*l.* and 90*l.* per cent.

But these last come under a different head, as works of art, and for the encouragement of the Fine Arts.

sparing hand), into every branch, without embarrassing the service or endangering the revenue.

But in the inquiries which are thus making, it would seem as if the civil servant was looked upon too often as a drone, fattening upon the public resources, without giving any equivalent returns ; or as a sort of delinquent looking to inquiry with painful apprehensions of the result.

All that the civil servant can have any claim to, is the same consideration which every British subject has a right to demand ; and that he may have the same credit for a conscientious discharge of his duty, in the situation which it is his lot to fill, as any other individual.

If the duties which he may be called upon to fulfil do not justify the remuneration which he receives, it is the duty of Government, and at all times in the power of Parliament, to reduce it ; and, on the other hand, if he be inadequately remunerated, is it too much to say that the labourer in the civil service of the public is worthy of his hire, and entitled to the favourable consideration of the public ; but it is discouraging and mortifying to see those who are zealously performing a laborious duty in the public service indiscriminately confounded with the sine-curist and slothful, and to have it assumed that there is something so baneful in the atmosphere of public departments, that those only are placed there who are fit for nothing else. - In the naval and military professions opportunities occur (and during the war

were of very frequent occurrence, to the glory of those distinguished professions) by which the meritorious officer may obtain the highest reward—the approbation of his country.

In the civil service, speaking of the subordinate situations without reference to political distinction, all that the laborious servant can aspire to is his salary (and that has even now become uncertain); and, when he is no longer capable of service, a moderate superannuation allowance*.

Be his talents or his exertions ever so great, it is a rare occurrence that, under the most favourable circumstances, he can obtain any distinguished reward.

It has been often said, “Measures and not Men;” but those who are acquainted with business must know that the best measures will lose much of their excellence if carried into execution by inefficient men. It becomes, then, a duty of the first importance, in all attempts to improve a system, to

* The amount of allowance to which an individual would be entitled, under the provisions of the Superannuation Act, is calculated solely with reference to the number of years he may have been in the public service: a most uncertain criterion by which to form a correct estimate of the value of a person’s services.

The 5th sec. of the Act of 3rd Geo. IV., c. 113, provides in some measure for special cases; but this provision has been rather held to apply to cases of bodily hurt, by which a person has prematurely become incapable of further service.

take care that it should be properly administered ; and in all situations in the public service, from the highest to the lowest, to select and appoint to them only the most competent and respectable individuals.

The business of Government must be conducted upon the ordinary principles of traffic. The great merchant and manufacturer, who is alive to his own interest, will retain no more persons in his employment than may be required to conduct his business with efficiency and dispatch ; and for this purpose he will be strict and careful in his selection, prompt and vigilant in his superintendance. No influence will induce him to engage a clerk, or even a common porter, until he is satisfied that he is about to receive into his employment a person in all respects trustworthy and fully equal to the duty to be required of him. Let these principles be applied to the public service; but let it be remembered, that as the merchant or manufacturer best consults his own interest by holding out every stimulus and encouragement to the industrious and meritorious, so as to make those who are in his confidence sensible that their interests are identified with his own ; so let the public servant feel that whilst he is, on the one hand, required to devote his best energies to the service, his best interests are identified with those of the public, and that he may also, with the same certainty, rely upon his employers, and if he merits their confidence and good opinion, and has done his duty zealously and

honestly, he may also look for the same consideration and reward*.

Those who live in the present times must take very little interest in what is going forward if they do not perceive that the spirit of inquiry is abroad, and whatever may be said of the "March of Intellect," it is true that it is in full march, and rapidly extending in all directions. It behoves, then, every loyal subject, every well-wisher to his country, *to look to himself*; and whatever be his situation, whether public or private, to endeavour to keep pace with the times, and, by his own example and influence (and the humblest individual may in his own circle have some), to let his light shine, not ostentatiously or ambitiously, but with that sober, pure,

* An attempt to regulate the salaries of clerks in public offices by those given to clerks in commercial establishments would be manifestly unjust. To the latter, salary is frequently of minor consideration, while the former has that alone to look to. Scarcely any young man of tolerable ability enters the establishment of a merchant, a banker, or a solicitor, without a well-founded expectation of rising to eminence and independence: their talents and good conduct procure them partnerships with their principals—they are admitted into shares of lucrative enterprises—they benefit by the various modes in which it may be the interest of their employers to reward or retain their services—or, having gained experience, they are able to emancipate themselves from their employers, and become the architects of their own fortunes.

The clerk who serves the public, on the other hand, on the day he enters his office, can trace his lot to the most distant perspective, as the utmost benefit which the longest life can bring him.

and clear flame that it may be seen and felt that his duty to God and man is his animating, governing principle, and that in every situation, in every act, his rule and his guide is to do unto others as he would they should do unto him. If this be true in private affairs (and who will dispute it?) it is equally true in political affairs; with the governors and governed, and with states.

Recent events have shown that no government in this country can depend upon influence, but must rely for support upon public opinion; and whatever may be the excitement of the moment, it is pretty sure, with so much intelligence, so much public spirit, and so much integrity, with a liberal and enlightened press, that public opinion will and must support that government which steadily pursues their course for the promotion and maintenance of the credit, the character, and the honour of the country.

APPENDIX.

A.

1792.

Customs Revenue of Great Britain.

	£.	s.	d.
Gross Produce	6,045,818	3	0 $\frac{3}{4}$
Repayments, Drawbacks, and Bounties of the nature of } Drawbacks	1,245,848	2	11 $\frac{1}{4}$
Net Produce	<u>£.4,799,970</u>	0	1 $\frac{1}{2}$

1829.

Customs Revenue of Great Britain.

	£.	s.	d.
Gross Produce	18,896,227	6	10 $\frac{3}{4}$
Repayments, Drawbacks, and Bounties of the nature of } Drawbacks	1,232,020	6	2
Net Produce	<u>£.17,664,207</u>	0	8 $\frac{5}{4}$

B

An Account of the number of Vessels, with their Tonnage and Men, including their repeated Voyages, which entered Inwards and cleared Outwards in the Ports of Great Britain in the years 1792 and 1829.

In the Year.	INWARDS.				OUTWARDS.			
	BRITISH.		FOREIGN.		BRITISH.		FOREIGN.	
	Vessels.	Tons.	Men.	Vessels.	Tons.	Men.	Vessels.	Tons.
1792	13,030	1,587,645	99,070	2,477	304,074	18,019	13,891	1,563,744
1829	23,536	3,096,759	186,719	5,028	682,048	37,639	25,543	3,240,205
							192,364	4,942
							706,089	37,103

C.

An Account of Vessels belonging to the Ports of Great Britain, with their registered Tonnage, and the usual number of Men, in the years 1792 and 1829.

In the year	Vessels.	Tons.	Men.
1792	12,776	1,348,884	101,060
1829	17,205	2,066,362	123,044

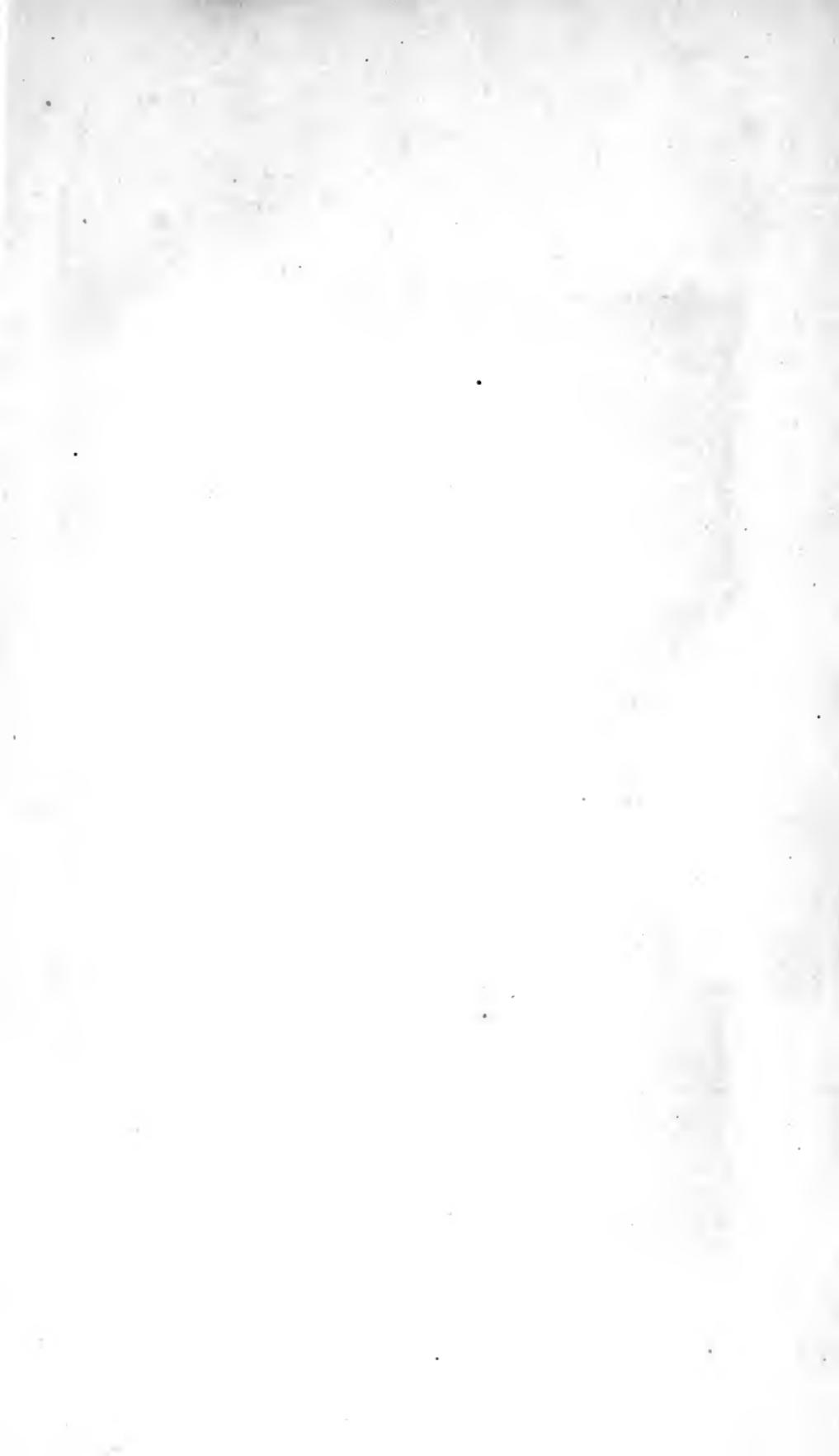
D.

An Account of the Official Value of the Imports into and Exports from Great Britain, in the years 1792 and 1829 respectively; and of the Net Produce of the Revenue of Customs in Great Britain in the same years.

Years.	Trade of Great Britain with Foreign Parts.			
	OFFICIAL VALUE OF IMPORTS.	OFFICIAL VALUE OF EXPORTS.		
		British Produce and Manufactures.	Foreign Produce and Manufactures.	TOTAL EXPORTS.
1792 . . .	£. 17,036,625	£. 16,824,007	£. 5,708,326	£. 22,532,333
1829 . . .	£. 42,311,648	£. 55,465,723	£. 10,606,440	£. 66,072,163
Net Produce of Customs Duties	£. 1792 . . .	£. 4,799,970	s. d. 0 1½	
	1829 . . .	£. 17,664,207	0 8¾	

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